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EXTRAORDINARY

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PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 20th February 1970

G.S.R. 263.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 201/69-Central Excises, dated the 16th August, 1969, the Central Government hereby fixes for plywood and boards specified in column (2) of the Table below and chargeable with duty *ad valorem* under Item No. 16B of the First Schedule to the said Act, the tariff value specified in the corresponding entry in column (3) of the said Table:

Provided that—

(i) in the case of the articles mentioned at Serial Nos. 1, 3, 4 and 5 of the said Table, in respect whereof the actual thickness is less or more than 4 millimetres, the tariff value of any such article shall bear to the value specified in column (3) of the said Table the same proportion as the actual thickness of that article bears to 4 millimetres;

(ii) the tariff value for decorative plywood of any area and thickness shall be the same as that for commercial plywood of the same area and thickness plus Rs. 6 per square metre if the plywood is decorative on one side only or Rs. 12 per square metre if the plywood is decorative on both sides;

(iii) the tariff value for decorative hardboards of any thickness shall be the same as that for plain surface standard hardboards of the same thickness plus Rs. 6 per square metre if the hardboard is decorative on one side only or Rs. 12 per square metre if the hardboard is decorative on both sides;

(iv) nothing contained in this notification shall apply to defective plywood and boards and rejects and wastes of plywood and boards including cuttings and trimmings.

THE TABLE

Serial No.	Description	Tariff value in rupees per square metre
1	2	3
1	Commercial plywood—	
	(a) in area 5625 square centimetres or less.	3·20 (where the thickness is 4 millimetres)
	(b) in area exceeding 5625 square centimetres.	4·80 (where the thickness is 4 millimetres)
2	Plywood for tea chests	4·80
3	Non-decorative Hardboards—	
	(a) plain surface standard hardboards .	5·00 (where the thickness is 4 millimetres)
	(b) embossed hardboards . . .	7·00 (where the thickness is 4 millimetres)
	(c) oil-tempered hardboards . . .	7·60 (where the thickness is 4 millimetres)
4	insulation boards made from bagasse, straw, jute waste or jute sticks.	3·00 (where the thickness is 4 millimetres)
5	Insulation boards made from wood wool .	1·60 (where the thickness is 4 millimetres)

Explanation I.—Commercial plywood shall mean all varieties of plywood other than—

(i) decorative plywood;

(ii) marine plywood, aircraft plywood and Compreg; and

(iii) plywood for tea chests.

Explanation II.—Batten boards and Block boards, including Flush doors, shall be treated as two layers of plywood and each layer of plywood shall be assessed to duty at the tariff value applicable to commercial plywood or decorative plywood, as the case may be.

Explanation III.—Particle boards, veneered with plywood panels on one or both sides shall be treated as one or two layers of plywood, as the case may be, and each layer of plywood shall be assessed to duty at the tariff value applicable to commercial or decorative plywood, as the case may be.

[No. 14/70-C.E.]

R. B. SINHA, Dy. Secy.

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